PERSONAL INCOME TAX IMPOSED AND COLLECTED UNDER THE ACT OF OCTOBER 3, 1913

HJ 4652 -A25 1915

EXTRACTS FROM THE REPORT OF THE COMMISSIONER OF INTERNAL REVENUE FOR THE FISCAL YEAR ENDED JUNE 30, 1915



WASHINGTON GOVERNMENT PRINTING OFFICE 1916

Extracts from the Report of the Commissioner of Internal Revenue for the Fiscal Year Ended June 30, 1915, Relative to the Personal Income Tax.

PERSONAL INCOME TAX.

A very earnest effort has been made during the past year to organize the Personal Income Tax Division along lines of increased efficiency. The development of this division has necessarily been coincident with that of the field force engaged in enforcing the provisions of the income-tax law, and both the division and field organizations have been given the closest scrutiny and most careful attention.

The necessity of a painstaking reexamination and audit of all returns rendered for the 10 months' tax period of 1913 became apparent early in the administration of the law. This work has been completed, and on June 30, 1915, there remained but 7,611 cases in the hands of internal-revenue agents to be investigated and reported upon. The task afforded the opportunity of coordinating the office and field work, and in all cases that put the office upon inquiry transcripts of the returns rendered by individuals were sent to internal-revenue agents with instructions to make examination of the books and records of taxpayers in order to verify or correct the returns as rendered. The result of these field examinations has been an additional tax assessment of \$1,329,104.02 for the fiscal

year ended June 30, 1915.

The audit of 1913 returns, in addition to coordinating the office and field work, has been fruitful in demonstrating the inadequacy, in point of numbers, of the force of revenue agents and inspectors provided by the present law. The amount of further revenues collected, the added advantage to the taxpavers of instruction in the requirements of the law, and similar results, all justify an increase in the force. Careful attention has been given to its development with the view to building up a corps of men specially trained and qualified for the work in hand. The efforts made during the past year to achieve this result have produced a marked increase of efficiency, and it is confidently believed that the further elimination of those who have not demonstrated the necessary qualifications and the retention of those who have adapted themselves to the peculiar requirements of their tasks and benefited by the experience and guidance of the past year, with the addition of an adequate number of carefully selected recruits, will make the force an agency of the utmost assistance in the administration of the law.

The Personal Income Tax Division has devised and placed in practical operation a card record system by which the bureau is kept advised, from sources other than taxpayers themselves, of such information as has been deemed necessary for verifying or correcting individual returns or for requiring returns where taxpayers have been guilty of neglect or failure to render them. The system has enabled the bureau to exact returns, whether neglect was willful or unintentional; and has enabled it to impose the penalties provided by law while, at the same time, educating and instructing the income-taxpaying public in the obligations imposed upon it by the statute. All available means are being used to ascertain and record the sources, character, and recipients of individual income; and the card record system in use has the merit of being capable of whatever expansion

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the needs of administration may require. It is thought that, with its further development, attempts to evade the income tax will be reduced to a minimum.

It is almost unnecessary to state that in the course of administration of the personal income tax law certain difficult and perplexing questions have arisen that will find their ultimate solution only in court decisions; but, from an administrative point of view, it may be said that many present adjustments and modifications suggest themselves as a means of greatly simplifying the law for both administrators and taxpayers and making clearer the provisions that are now obscure.

The advantages of tabulating detailed statistical information, to be drawn from returns rendered to the bureau, have been urged by students of economic questions and others concerned; and, while the matter has been given careful consideration, it has been concluded that neither the purposes of administration nor the requirements of the statute would lend themselves to a compliance with these demands.

The statistical report of the Personal Income Tax Division has been made, therefore, along the lines adopted for the last fiscal year. It is admitted that the figures have little value other than to effect a comparison with those of the 10 months' tax period of the year 1913 and the estimates made to Congress before the passage of the act. The information to be obtained from individual returns as now required by law, in conjunction with the withholding features of the law, is so incomplete as to the gross incomes received by individuals that it would be difficult to make a statistical report that would be of practical value to those concerned in problems of taxation or other economic It is to be noted, in this connection, that no return is required from taxpayers, or others in their behalf, of income from Federal, State, county, municipal, or special improvement bonds; compensations received from a State or any political subdivision thereof; or of income in the form of corporation dividends, unless the total individual income is in excess of \$20,000 and thus falls within the provisions of the law relative to the additional or surtax.

For the fiscal year ended June 30, 1915, there were received in the Bureau of Internal Revenue 357,515 individual returns of net income, as against 357,598 for the tax period of the year 1913; and the collections of tax on individual incomes amounted to \$41,046,162.09, as against \$28,253,534.85 for the tax period of 1913.

The collections for the fiscal year ended June 30, 1915, are given here in the classification that conforms to the provisions of the act, with a comparison of the collections for the fiscal year 1914:

	1914	1915	Increase.
Income tax, normal. Income tax, additional: Net incomes—	\$12,728,038.02	\$16, 559, 492. 93	\$3,831,454.91
\$20,000 to \$50,000 \$50,000 to \$75,000 \$75,000 to \$100,000 \$100,000 to \$250,000 \$250,000 to \$500,000 Exceeding \$500,000 Accepted offers in compromise, etc	1,645,639.30 1,323,022.61 3,835,948.45 2,334,582.95 3,437,850,23	4, 106, 673, 36 2, 500, 890, 33 2, 102, 927, 01 5, 945, 104, 55 3, 328, 423, 78 6, 439, 004, 54 63, 645, 59	1, 171, 918, 96 855, 251, 03 779, 904, 40 2, 109, 156, 10 993, 840, 83 3, 001, 154, 31 49, 946, 70
Total	28, 253, 534. 85	41,046,162.09	12,792,627.2

Of the 357,515 returns filed for the tax year, 1,291 were filed by American citizens residing abroad, and represented a total net income

of \$16,570,603.32.

The comparatively small number of withholding returns received and the large number of delinquent withholding returns now being obtained through the efforts of this office clearly indicate that persons and organizations required to withhold the normal income tax at the source from payments in excess of \$3,000 per annum, other than payments of interest on bonds, have failed to comply with the provisions of the law in this respect to the extent that was contemplated by its framers. It is assumed that failure of this sort was due in most cases to a lack of familiarity with the obligations imposed by the law rather than to willful neglect, but the situation has been made the occasion of an earnest effort by this office to render effective, and disseminate information relative to, the provisions of the law in this particular.

A diligent search is being made by revenue agents, inspectors, and deputy collectors for delinquents; and the tax is being assessed and the penalties prescribed are being imposed with the dual purpose of enforcing the law as a present duty of administration and lessening future trouble of this nature. The offers in compromise provided for unintentional neglect or failure are being accepted in all cases that fully justify that course, but whenever evidence can be obtained that neglect was willful or premeditated the heavier penalties of the

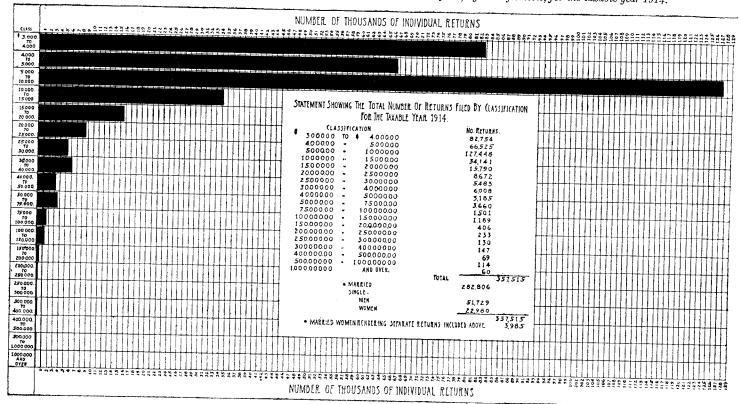
law are being exacted.

It was not deemed necessary for the fiscal year 1913 to tabulate statistics showing the amount of tax withheld at the source for the reason that the withholding requirements of the law were in operation for the months of November and December, only, and the amounts withheld for those two months were so insignificant that the data available had no practical value. The calendar year 1914 is the only full year from which any deductions may be drawn from the practical operations of the law; and, as explained, the number of withholding returns are somewhat less than will apply to following years when, it is confidently expected, knowledge of withholding requirements will be more generally disseminated by means of the agencies employed by the bureau.

Twenty-eight thousand four hundred and seventy-one withholding returns have been received for the past tax year, showing a total normal tax of \$5,528,365.71 collected at the source of income.

In the statistical section of this report will be found the figures that have been tabulated in accordance with the method adopted last year and classified as required by the terms of the act, with the number of individual returns set forth in whole and by internal revenue collection districts and States.

Table and chart showing the total number of individual income-tax returns filed, by classification, for the taxable year 1914.



PERSONAL INCOME TAX DIVISION.

The following statements show the number of individuals making returns under the act of October 3, 1913, for the calendar year 1914.

Personal income tax—Statistical record, by districts, based on net incomes as shown by returns, for the calendar year 1914.

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